the amount of profits or gains appearing to the assessing officer to be due to the transactions carried on outside Travancore.

(*c*) Representations were received in the past for relief in respect of the United Kingdom and British Indian Income Tax.

(*d*) Government have framed Rules as far back as 1923 providing relief in respect of the above two countries. They are published under Notification Dis. No. 1653/92 Rev., dated 5/8th December 1923—*vide* page 1327 of the Regulations and Proclamations of Travancore, Vol. IV. The Income Tax Regulation came into force in the Cochin State only in 1108 and the question of relief from double income tax between the two States is under consideration.

(*e*) The deduction contemplated under Section 8 (3) of the Income Tax Regulation does not find a place in the law either in British India or in the Cochin State. Hence the Travancore income of a business carried on partly in Travancore and partly in British India or the Cochin State is liable to be assessed in this State as well as in British India or Cochin. There is an arrangement for relief from double income tax between British India and Travancore. The question of introducing a similar arrangement between Travancore and Cochin is under consideration : and

(*f*) In view of the answer to part (*c*) this does not arise.

Road from Nilakkamukku to Kayikara.

81. *MR. K. PADMANABHAN (*Chirayinkil I*): Will the Government be pleased to state the distance between Nilakkamukku and Kayikkara ferry ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*) : One mile and six furlongs.

Iravichira C. S. S. V. Primary School.

82. *MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Kunnattucum Pattanapuram*) : Will the Government be pleased to say :

(*a*) whether the grant-in-aid to the Iravichira C. S. S. V. Primary School has been withdrawn ; and

(*b*) if the answer to (*a*) is in the affirmative will they be pleased to state the reasons for the decision.

MR. C. V. CHANDRASEKHARAN (*Officiating Director of Public Instruction*) : (*a*) Yes.

(*b*) Attendance in the divisions of class II is very poor ; the management has not provided the necessary additional accommodation for the school

Muslims as Fishery Inspectors.

83. *MR. M. MAHOMED HANEEF (*Nominated*) : Will the Government be pleased to state :

(*a*) the number of Muslims with their names selected for training as Fishery Inspectors from 1931 to 1934 ;

(*b*) whether any one of such trained Muslims is provided with a place in the department ; and

(*c*) if the answer to part (*b*) is in the negative, the reason for not appointing any one of such trained Muslims as yet ?

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